

Second Extraordinary Session, 2000

HOUSE BILL NO. 15

BY REPRESENTATIVE TOWNSEND

AN ACT

To amend and reenact R.S. 33:2738.64, relative to Natchitoches Parish; to authorize the parish governing authority, subject to voter approval, to levy and collect an additional sales and use tax; to provide for sales tax districts within the parish; and to provide for related matters.

Be it enacted by the Legislature of Louisiana:

Section 1. R.S. 33:2738.64 is hereby amended and reenacted to read as follows:

§2738.64. Natchitoches Parish sales ~~tax~~ taxes authorized

A.(1)(a) In addition to any other sales and use tax now or hereafter levied and collected, the governing authority of Natchitoches Parish is hereby authorized to levy and collect an additional sales and use tax not exceeding one percent within all of the parish of Natchitoches, subject to approval at an election as hereafter provided.

~~(2)~~ (b) The tax shall be imposed by ordinance of the parish governing authority and shall be levied upon the sale at retail, the use, the lease or rental, the consumption, or the distribution and storage for use or consumption of tangible personal property and upon the sales of services within the district, all as presently or hereafter defined in R.S. 47:301 through ~~R.S. 47:317~~.

~~(3)~~ (c) Except where inapplicable, the procedure established by R.S. 47:301 through ~~R.S. 47:317~~, inclusive, shall be followed in the imposition, collection, and enforcement of the tax, and procedural details necessary to be established to supplement the provisions of those Sections and to make said provisions applicable to the tax ~~herein~~ authorized by this Subsection shall be fixed in the ordinance imposing the tax.

~~(4)~~ (d) The tax shall be imposed and collected uniformly throughout the parish.

~~B. (2)~~ The ordinance imposing the tax shall be adopted by the parish governing authority only after the question of the imposition of the tax shall have been submitted to the qualified electors of the parish at an election held in accordance with the election laws of the state of Louisiana and the majority of those voting in the election shall have voted in favor of the adoption of the ordinance.

B.(1) The Natchitoches Parish governing authority may levy and collect an additional sales and use tax not in excess of one percent.

(2) The tax authorized by this Subsection shall be in addition to the tax authorized by Subsection A of this Section and all other taxes which the Natchitoches Parish governing authority is authorized to levy and, pursuant to Section 29(B) of Article VI of the Constitution of Louisiana, shall not be subject to the combined rate limitation established in Section 29(A) of such Article nor to the combined rate limitation established by R.S. 33:2721.6. The authority granted in this Subsection shall not limit any prior taxing authority granted to the parish governing authority or to any other political subdivision by any other provision of law.

(3) The proceeds of the sales and use taxes authorized by this Subsection shall be used for such lawful purposes as are determined by the parish governing authority and as set forth in the proposition or propositions authorizing the tax levy. The proposition or propositions may authorize the funding of a portion of the avails of the tax into bonds in the manner provided by law.

(4) The sales and use tax shall be imposed by ordinance of the Natchitoches Parish governing authority and shall be levied upon the sale at retail, the use, lease or rental, the consumption, and the storage for use or consumption of tangible personal property, and on sales of services in Natchitoches Parish, all as defined in Chapter 2 of Subtitle II of Title 47 of the Louisiana Revised Statutes of 1950. The ordinance imposing the tax shall be adopted by the governing authority only after the question of the imposition of the tax has been submitted to the qualified electors of Natchitoches Parish at an election conducted in accordance with the election laws of the state, and a majority of those voting on the proposition have voted in favor of the imposition of the tax.

(5) The sales and use tax authorized by this Subsection shall be collected at the same time and in the same manner as set forth in Chapter 2 of Subtitle II of Title 47 of the Louisiana Revised Statutes of 1950.

(6) The parish governing authority may create a sales tax district or districts, containing all or any portion of the parish, in which the tax authorized by this Subsection may be levied. Any sales tax district shall be created by ordinance which shall set forth the

boundaries of the district. The governing authority of the parish shall
be the governing authority of any sales tax district.

Section 2. This Act shall become effective upon signature by the governor or, if not signed by the governor, upon expiration of the time for bills to become law without signature by the governor, as provided in Article III, Section 18 of the Constitution of Louisiana. If vetoed by the governor and subsequently approved by the legislature, this Act shall become effective on the day following such approval.

SPEAKER OF THE HOUSE OF REPRESENTATIVES

PRESIDENT OF THE SENATE

GOVERNOR OF THE STATE OF LOUISIANA

APPROVED: _____